

Message Text

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16

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 AID-05 CEA-01 CIAE-00 COME-00

EA-06 FRB-03 INR-07 IO-10 NEA-09 NSAE-00 OPIC-03

SP-02 TRSE-00 CIEP-01 LAB-04 SIL-01 OMB-01 ERDA-05

DODE-00 FPC-01 H-01 INT-05 L-02 NSC-05 PM-03 SAM-01

OES-03 SS-15 STR-01 FEA-01 AGR-05 TAR-01 /122 W

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R 201107Z FEB 75

FM AMEMBASSY VIENNA

TO SECSTATE WASHDC 4855

INFO AMEMBASSY BERN

AMEMBASSY BONN

AMEMBASSY ROME

USMISSION EC BRUSSELS

USMISSION OECD PARIS

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EO 11652: NA

TAGS: ENRG, OECD, AU

SUBJECT: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN PETRO-
CHEMISTRY

REF: STATE 29471

1. FOLLOWING IN RESPONSE TO REFTEL. AUSTRIAN CUSTOMS SCHEDULE PROVIDES FOR REDUCED DUTIES OR WAIVING OF DUTIES FOR RELATIVELY LARGE NUMBER OF TARIFF POSITIONS, INCLUDING PRODUCTS WHICH ALSO CAN BE USED AS FEEDSTOCKS IN PETROCHEMICAL PLANTS. REDUCED RATES AND EXEMPTIONS HAVE BEEN IN FORCE FOR YEARS AND HAVE BEEN INTRODUCED IN ORDER TO LIMIT COSTS OF IMPORTED GOODS TO PROCESSING INDUSTRIES AND CONSUMERS.

2. PETROLEUM PRODUCTS, FOR WHICH TARIFF RATES CAN BE REDUCED

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AND/OR WAIVED INCLUDE:

(A) PETROLEUM FRACTIONS (EX BRUSSELS TARIFF NOMENCLATURE 27.10), OBTAINING BY CRACKLING, DISTILLATION OR BY OTHER PROCESSES, FOR USE IN PETROLEUM REFINERIES OR PETROLEUM REFINING PLANTS, ON CERTIFICATE FROM THE FEDERAL MINISTRY OF TRADE, COMMERCE AND INDUSTRY THAT SUCH FRACTIONS WILL BE FURTHER PROCESSED BY DISTILLATION AND REFINING, DUTY IS REDUCED FROM 15 PERCENT AD VALOREM TO US\$0.51/100 KG.

(B) BOILING POINT GASOLINE (EX BTN 27.10A) WITH MAXIMUM BOILING TOLERANCE OF 50 DEGREES CENTIGRADE FOR USE IN INDUSTRIAL PLANTS AS FEEDSTOCK OR AUXILIARY MATERIAL FOR PROCESSING. UPON GRANTING OF PERMIT, DUTY REDUCED FROM US\$1.28 TO US\$.021/100 KG.

(C) WHITE SPIRIT (EX BTN 27.10B) WITH A FLASH-POINT OF 21 DEGREES CENTRIGRADE IN APPARATUS ACCORDING TO ABEL-PENSKY, OR ABOVE, FOR USE IN INDUSTRIAL PLANTS AS FEEDSTOCK OR AUXILIARY MATERIAL FOR PROCESSING. ON GRANTING OF PERMIT, DUTY REDUCED FROM US\$0.61 TO US\$0.11/100 KG.

(D) PETROLEUM OILS AND OILS MADE FROM BITUMINOUS MINERALS, CRUDE (BTN 27.09), MAY BE PARTIALLY OR TOTALLY EXEMPT FROM DUTY SHOULD ECONOMIC CONDITIONS REQUIRE (STATUTORY RATE US\$.085/100 KG, GATT RATE US\$0.43/100 KG).

3. IN ADDITION, PETROLEUM PRODUCTS USED COMMERCIALY FOR PURPOSES OTHER THAN FOR HEATING, LIGHTING OR AS MOTOR FUEL ARE EXEMPT FROM PETROLEUM TAXES, WHICH NORMALLY AMOUNT TO US\$12.94 OR US\$17.92 PER 100 KG.

4. US\$1.00 EQUALS AS16.46 (MIDDLE RATE OF EXCHANGE AS OF FEBRUARY 17, 1975). HUMES

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